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United States Bankruptcy Court District of Nevada

In re: THE RHODES COMPANIES, LLC Debtor

Case No. 09-14814-lbr

Chapter 11

CERTIFICATE OF NOTICE

District/off: 0978-2 User: brearevmr Page 1 of 3 Date Rcvd: May 18, 2012 Form ID: aplmemo Total Noticed: 1

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on May 20, 2012.

+PHILIP C. DUBLIN, AKIN GUMP STRAUSS HAUER & FELD, ONE BRYANT PARK, NEW YORK, NY 10036-6728 aty

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center. NONE. TOTAL: 0

***** BYPASSED RECIPIENTS *****

NONE. TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: May 20, 2012

Joseph Spections

District/off: 0978-2 User: brearevmr Page 2 of 3 Date Royd: May 18, 2012 Form ID: aplmemo Total Noticed: 1 The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on May 18, 2012 at the address(es) listed below: ANNE M. LORADITCH on behalf of Creditor JAMES RHODES aloraditch@foxrothschild.com, pkois@foxrothschild.com;ldupree@foxrothschild.com;rdittrich@foxrothschild.com BART K. LARSEN on behalf of Creditor Reef Colonial, LLC blarsen@klnevada.com, jierien@klnevada.com;bankruptcy@klnevada.com;mbarnes@klnevada.com BRETT A. AXELROD on behalf of Creditor SAGEBRUSH ENTERPRISES, INC. baxelrod@foxrothschild.com, pkois@foxrothschild.com;rdittrich@foxrothschild.com;ldupree@foxrothschild.com BRIAN D. SHAPIRO on behalf of Other Prof. THE LITIGATION TRUST OF THE RHODES COMPANIES, LLC bshapiro@brianshapirolaw.com, ecf@brianshapirolaw.com;brianshapiroesq@yahoo.com;bshapiro@brianshapirolaw.com;candice@brianshapi rolaw.com; jessie@brianshapirolaw.com CAROL L. HARRIS on behalf of Creditor In re Kitec Fitting Litigation Class Plaintiffs c.harris@kempjones.com, ade@kempjones.com CONOR P. FLYNN on behalf of Creditor COMMERCE ASSOCIATES, LLC cflynn@jonesvargas.com DAMON K. DIAS on behalf of Creditor X-It at 215, LLC ddias@diaslawgroup.com, bankruptcy@diaslawgroup.com;jisselas@diaslawgroup.com;elizabethd@diaslawgroup.com DAVID A. COLVIN on behalf of Creditor DANA KEPNER COMPANIES, LLC dcolvin@maclaw.com, mwalters@maclaw.com;kgallegos@maclaw.com;tszostek@maclaw.com DAVID R HAGUE on behalf of Creditor JAMES RHODES dhague@fabianlaw.com, dromero@fabianlaw.com DONALD H. WILLIAMS $\,\,$ on behalf of Creditor Westar Kitchen & Bath, LLC $\,$ DonaldHWilliamsLaw@gmail.com, taylorsellers@gmail.com EDWARD M. MCDONALD on behalf of U.S. Trustee U.S. TRUSTEE - LV - 11 edward.m.mcdonald@usdoj.gov ELIZABETH E. STEPHENS on behalf of Attorney SULLIVAN HILL LEWIN REZ & ENGEL stephens@sullivanhill.com, calderone@sullivanhill.com;vidovich@sullivanhill.com;roberts@sullivanhill.com;hill@sullivanhill.c om; Manning@sullivanhill.com; stein@sullivanhill.com; iriarte@sullivanhill.com; benoit@sullivanhill.c om; qqarcia@sullivanhill.com ERIC RANSAVAGE on behalf of Creditor Leslie Blasco, et al. eransavage@ssllplaw.com, agutierrez@ssllplaw.com ERIC D. MADDEN on behalf of Other Prof. THE LITIGATION TRUST OF THE RHODES COMPANIES, LLC emadden@diamondmccarthy.com, cburrow@diamondmccarthy.com GREGORY F WILSON on behalf of Witness SANTORO, DRIGGS, WALCH, KEARNEY, HOLLEY & THOMPSON gfwilson@wilsonquint.com, pwilson@wilsonquint.com J. THOMAS BECKETT on behalf of Creditor CREDITORS COMMITTEE ECF@parsonsbehle.com

JACOB J ROBERTS on behalf of Other Prof. THE LITIGATION TRUST OF THE RHODES COMPANIES, LLC jroberts@diamondmccarthy.com, cburrow@diamondmccarthy.com JAMES D. GREENE on behalf of Plaintiff EUGENE DAVIS jgreene@greeneinfusolaw.com, $\verb|fritchie@greeneinfusolaw.com|; & the theorem | the thick of the th$ JANET L. CHUBB on behalf of Creditor COMMERCE ASSOCIATES, LLC bsalinas@armstrongteasdale.com JANIECE S MARSHALL on behalf of Creditor STANLEY CONSULTANTS, INC. car@amclaw.com;crb@amclaw.com;csh@amclaw.com JEANETTE E. MCPHERSON on behalf of Defendant KB HOME NEVADA, INC. bkfilings@s-mlaw.com JEFFREY D. OLSTER on behalf of Creditor HARSCH INVESTMENT PROPERTIES - NEVADA, LLC sallade@lbbslaw.com JEFFREY R. SYLVESTER on behalf of Creditor CREDIT SUISSE, CAYMAN ISLANDS BRANCH ${\tt jeff@sylvesterpolednak.com, \ \ gaby@sylvesterpolednak.com}$ KEITH S. KNOCHEL on behalf of Creditor VALERIE SILVAS law@lawyersinarizona.com KEVIN N. ANDERSON on behalf of Creditor JAMES RHODES kanderson@fabianlaw.com, sburdash@fabianlaw.com KIRBY C. GRUCHOW on behalf of Creditor NEVADA POWER COMPANY hkelley@leachjohnson.com LORI BROWN on behalf of Creditor Las Vegas Supply, Inc. minute@legalcounselors.com MARK R. SOMERSTEIN on behalf of Creditor WELLS FARGO BANK, N.A. mark.somerstein@ropesgray.com MARVIN C. RUTH on behalf of Creditor CEMEX CONSTRUCTION MATERIALS SOUTH, LLC MRuth@LRLaw.com on behalf of Other Prof. THE LITIGATION TRUST OF THE RHODES COMPANIES, LLC MICHAEL YODER myoder@diamondmccarthy.com, cburrow@diamondmccarthy.com MICHAEL B WIXOM on behalf of Interested Party MUTUAL OF OMAHA BANK mbw@slwlaw.com, ef@slwlaw.com NATALIE M. COX on behalf of Interested Party REORGANIZED DEBTORS ncox@klnevada.com, bankruptcy@klnevada.com;kdunn@klnevada.com NILE $L\bar{\text{E}}AT\bar{\text{H}}AM$ on behalf of Creditor Steering COMMITTEE OF SENIOR SECURED LENDERS nleatham@klnevada.com, ckishi@klnevada.com,bankruptcy@klnevada.com OMNI MANAGEMENT GROUP, LLC (bo) bosborne@omnimgt.com, sewing@omnimgt.com PHILIP R. BYRNES on behalf of Creditor CITY OF LAS VEGAS PBYRNES@LASVEGASNEVADA.GOV, CKELLY@LASVEGASNEVADA.GOV; KHANSEN@LASVEGASNEVADA.GOV; BCOMELLA@LASVEGASNEVADA.GOV; JANDREWS@LASVEGA SNEVADA.GOV PHILIP S. GERSON on behalf of Creditor CLARK COUNTY banknv@rocgd.com, mburgener@rocgd.com REW R. GOODENOW on behalf of Creditor CREDITORS COMMITTEE ecf@parsonsbehle.com
ROBERT R. KINAS on behalf of Creditor CATERPILLAR FINANCIAL SERVICES CORPORATION rkinas@swlaw.com, jmath@swlaw.com;mfull@swlaw.com;cdossier@swlaw.com;nbaig@swlaw.com;bgriffith@swlaw.com;nunzueta@s wlaw.com;docket_las@swlaw.com RODNEY M. JEAN on behalf of Creditor Credit Suisse, Cayman Islands Branch ${\tt RJEAN@LIONELSAWYER.COM,} \quad gbagley@lionelsawyer.com; bklsclv@lionelsawyer.com; mstow@lionelsawyer.com; bklsclv@lionelsawyer.com; bklsclw@lionelsawyer.com; bklsclw@lionelsawyer.com; bklsclw@lionelsawyer.com; bklsclw@lionelsawyer.com; bklsclw@lionelsawyer.com; bklsclw@lion$ on behalf of Defendant DELOITTE & TOUCHE LLP rsr@morrislawgroup.com, ROSA SOLIS-RAINEY

SHIRLEY S. CHO on behalf of Debtor THE RHODES COMPANIES, LLC scho@pszjlaw.com

SHLOMO S. SHERMAN on behalf of Interested Party REORGANIZED DEBTORS ssherman@klnevada.com,

bkv@morrislawgroup.com

bankruptcy@klnevada.com;bbroussard@klnevada.com

District/off: 0978-2 Page 3 of 3 Date Rcvd: May 18, 2012 User: brearevmr

Form ID: aplmemo Total Noticed: 1

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

SUSAN L. MYERS on behalf of Creditor Credit Suisse, Cayman Islands Branch smyers@lacsn.org, emontes@lacsn.org;bklsclv@lionelsawyer.com

THOMAS E. CROWE on behalf of Creditor SHANE SMITH tcrowelaw@yahoo.com
TIMOTHY P. THOMAS on behalf of Creditor STEERING COMMITTEE OF SENIOR SECURED LENDERS , veralynn@tthomaslaw.com

 $\begin{array}{lll} & \bar{\text{TRACY A. DIFILLIPPO}} & \text{on behalf of Creditor COMMERCE ASSOCIATES, LLC tdifillippo@jonesvargas.com,} \\ \end{array}$ enunez@jonesvargas.com

U.S. TRUSTEE - LV - 11 USTPRegion17.lv.ecf@usdoj.gov VIRGINIA CRONAN LOWE on behalf of Creditor UNITED STATES OF AMERICA - INTERNAL REVENUE SERVICE virginiacronan.lowe@usdoj.gov, Western.Taxcivil@usdoj.gov
ZACHARIAH LARSON on behalf of Debtor APACHE FRAMING, LLC cshurtliff@maclaw.com,

sstanton@maclaw.com;akosina@maclaw.com;mwalters@maclaw.com;kgallegos@maclaw.com

United States Bankruptcy CourtDistrict of Nevada

Bankruptcy Case Number <u>09-14814-lbr</u> Chapter 11 Appeal Reference Number <u>12-22</u> BAP Number USDC Case Number

In re:

THE RHODES COMPANIES, LLC Debtor(s).

THE UNITED STATES OF AMERICA – INTERNAL REVENUE SERVICE, Appellant(s)

VS

THE RHODES COMPANIES, LLC, AKA RHODES HOMES, ET AL, Appellee(s)

MEMORANDUM

To: ALL PARTIES IN APPEAL

From: U.S. Bankruptcy Court 300 Las Vegas Blvd., South Las Vegas, NV 89101

The following item(s) are required for the above referenced appeal to proceed timely:

Designation of Record On Appeal must be filed at the Bankruptcy Clerk's Office 14 days after the filing of the Notice of Appeal. It must include the exact hearing dates of transcripts, exact titles and filing dates of all pleadings and exhibits. If any party includes a transcript, it must immediately be ordered by filing a Transcript Order Form with the Clerk's Office and make arrangements for payment with our Electronic Court Recorders.

The **Statement Of Issues** must also be filed at the Bankruptcy Clerk's Office 14 days after filing the Notice of Appeal. The Appellee is allowed 14 days after service of the Appellant Statement of Issues and Designation of Record to file an Additional/Supplemental Designation of Record.

IF THE ABOVE ARE NOT COMPLIED WITH, THE BANKRUPTCY CLERK WILL FILE A STATUS REPORT WITH THE BANKRUPTCY APPELLATE PANEL OR THE U.S. DISTRICT COURT INDICATING WHY THE BANKRUPTCY CLERK HAS BEEN UNABLE TO FORWARD THE RECORD ON A TIMELY BASIS.

PLEASE NOTE THE FOLLOWING REGARDING THE RECORD ON APPEAL:

Pursuant to Local Rule 8009(a), **Excerpts of Record** shall be filed by the parties on appeals to the District Court in the same manner as required by Federal Rules Bankruptcy Procedures 8009(b) for appeals to the Bankruptcy Appellate Panel. A party filing excerpts of record with the District Court shall file two copies to be bound separately from the briefs. A party filing excerpts of record with the Bankruptcy Appellate Panel shall file the number of copies as required by the 9th Circuit Bankruptcy Appellate Panel. Copies of the designated record no longer need to be delivered to the Clerk of the Bankruptcy Court unless there is a separate request per Local Rule 8006(a)(2).

BY THE COURT

Mary a. Schott

Mary A. Schott Clerk of the Bankruptcy Court